

OLD MUTUAL WEALTH **CAPITAL GAINS REPORTING TOOL** USER GUIDE

For use with the Collective Investment Account (CIA)

CONTENTS

1. Contents
2. Introduction
3. Search for client
4. Open the tool
5. Calculate and refresh
6. Landing page
7. CGT and notional summary for current tax year
8. Menu of reports
9. Capital Gains Tax report
10. Capital Gains Tax report (cont.)
11. Capital Gains Tax summary report
12. Notional Disposal report
12. Transaction history
14. What If tool
15. What If tool (cont.)
16. What If tool: Optimiser function
17. Warnings: Unreconciled holdings
18. Warnings: Update take on costs
19. Update take on costs (cont.)

INTRODUCTION

Welcome to our guide to the Capital Gains reporting tool. This guide will explore the tool and its main features, and look at how to troubleshoot any potential issues you may come across.

There are some important points to note while using the Capital Gains reporting tool:

- The tool looks only at the capital gains and losses position for **one Collective Investment Account (CIA) at a time** and does not take into account the client's overall CGT position. If the account is jointly owned you will need to interpret and apply the information to your clients' individual circumstances.
- The CGT annual allowance **will not** be included in the calculations, since the account could be held either by a personal investor(s) or by a company or trust; with each entity having a different applicable allowance.
- The tool reports **only capital gains or losses**, and differentiates between individual investors and corporate investors when doing the calculations. As the tool does not hold any other information about investors, which would be needed to perform tax calculations – such as other assets held off the platform, joint ownership of accounts, and the impact of carrying losses forward from previous years – the reports are intended to be used by an accountant or other professional person when performing the actual tax calculations.
- The tool will apply **indexation allowance** to accounts owned by **corporate investors** and will allow the end date of the financial year to be set, where it may differ from 5 April.
- The tool will treat **conversions from bundled to unbundled share classes** as a **qualifying switch** and not a disposal, if you have carried out the switch in the correct way. Please read our **Share Class Switch user guide** on the Literature Library for instructions on how to do this.
http://www.oldmutualwealth.co.uk/Documents/Literature%20Library/User%20guides/OMW_PDF8806_Share_Class_Switch_User_Guide.pdf

There is commonly a delay of one week between the completion of a qualifying switch and the point at which it will be reflected as a conversion in the tool.

SEARCH FOR CLIENT

1. After logging on to the platform, search for your client's name.
2. Select their record.

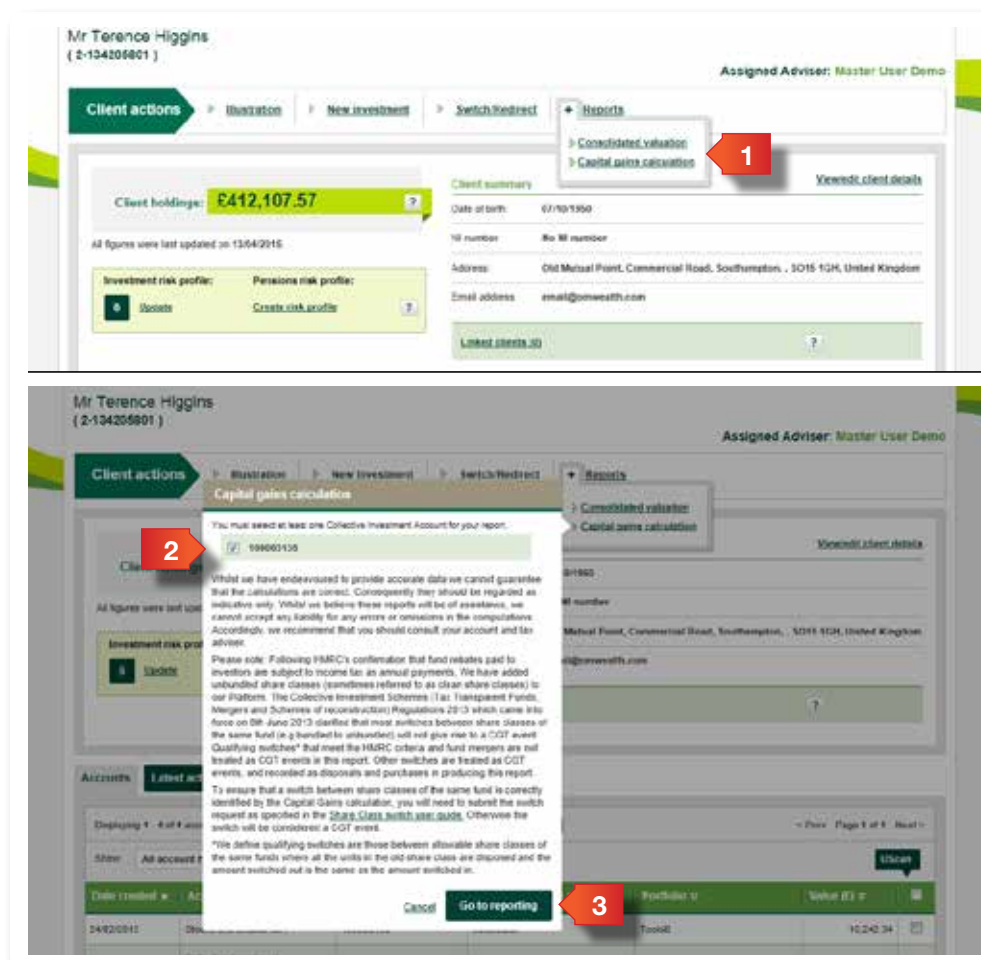
The screenshot displays the Old Mutual Wealth Master User Demo interface. The top navigation bar includes links for Home, Clients, Portfolios, Funds, Tools, Literature, System Admin, and Fees & Commissions. A search bar is prominently featured, with a red arrow pointing to it, indicating the first step in the process. Below the search bar, the 'At a glance' section shows the total holdings as £7,740,629.51. The 'Asset split (%)' section provides a breakdown of the portfolio, including Managed (36.64%), Emerging Market Equity (13.84%), UK Fixed Interest (12.25%), UK Equity (9.73%), Cash/Equity Markets (6.27%), Property (5.62%), Fixed Ex Japan (2.41%), and International Fixed Interest (1.84%).

The second screenshot shows the 'Clients' page, where the search results for 'Higgin' are displayed. A red arrow points to the first result, 'Hray Higgin', indicating the second step in the process. The table lists the following details for the client:

Add	Name	Date of birth	Client type	Client reference	Client holdings (IQ)	Assigned adviser	Status
☆	Hray Higgin	91/07/1993	Individual	2-134255401	181052.82	Master User Demo	Invested
☆	Tarance Higgin	8/11/1990	Individual	2-134255401	412791.37	Master User Demo	Invested
☆	The Higgin Family Trust		Trust	2-134255401	118836.59	Master User Demo	Invested

OPEN THE TOOL

1. In the Client actions bar, hover over 'Reports', and select 'Capital gains calculation'.
2. An overlay will appear with notes for you to read. If your client has one CIA, this account will be selected for the report. If they have more than one CIA, select the account you wish to report on.
3. Select 'Go to reporting'.



Note:

Reports can be run for one CIA at a time. If the client has more than one CIA, you will need to run separate reports.

CALCULATE AND REFRESH

You will be taken to a landing page which shows the holdings for the account.

1. To ensure the data is up to date, go to **'Tools'**, then **'Calculate client'**.
2. A green confirmation message will appear. This may take a few minutes.
3. Select the refresh icon, which is two arrows. You will then be ready to run reports.
4. There may be a red letter, known as a warning 'flag', next to a holding to make you aware of an issue.
5. A legend of the warning flags is at the end of the page. Explanations of how to fix some of these are on pages 17-19.

CGIX VII Capital Gains Tax management

Logged in as: MATHS JCPA BPCem
Logout / Change password / Calc Queue viewer

Start Page Clients Corporate

Client search: Find

View: Holdings Reports Tools

Account: CIA Add new... Please choose...
Go to: GBP Exclude Zero Holdings

1 **Calculate client**

2 **Green confirmation message**

3 **Refresh icon**

4 **Red warning flag**

5 **Legend of warning flags**

	ISIN	Holding	Cost (GBP)	Indexation Allowance (GBP)	Marked Value (GBP)	Notional Loss/Gain (GBP)
1	BNY Mellon Investment Funds Newton Global Income Fund Income Units (GBP)	000000016700 (GB)	-42,027.7	0.00	135,961.65	91,934.84
2	BNY Mellon Investment Funds Newton Global Income Fund Income Units (GBP)	000000016700 (GB)	54,887.08	84,038.81	0.00	300,889.67
3	Capital Financial Managers CF Million Caution Multi Asset Fund Accumulation	000000010003 (GB)	142,195.08	266,724.33	0.00	279,845.72
4	Capital Financial Managers Trian Fund Institutional (Accumulation Units) (GBP)	000000000000 (GB)	137,401.69	213,631.98	0.00	83,437.88
5	CI Woodford Investment Fund CI Woodford Euro Income Fund Accumulation Class A (GBP)	000000000000 (GB)	99,000.00	79,928.74	0.00	118,551.08
6	First State Investments (UK) Asia Pacific Leaders Fund Class A Accumulation Units (GBP)	000000000000 (GB)	215,700.00	88,181.70	0.00	90,774.17
7	InvestCo Fund Managers Perpetual Multi Income Fund Accumulation Units	000000000000 (GB)	107,344.22	213,631.98	0.00	118,551.08
8	M&G Investment Management Limited Global Dividend Fund Shares Class A Accumulation	000000000000 (GB)	75,734.00	75,734.00	0.00	340,152.71
9	M&G Investment Funds (UK) M&G Caxton Income Fund Accumulation Class A Net GBP	000000000000 (GB)	25,490.00	550,635.40	0.00	827,052.88
10	Thorn Unit Trust Management TM Darwin Multi Asset Accumulation	000000000000 (GB)	300,000.00	400,000.00	0.00	120,420.82

Legend U = Suspect (Unknown) E = Suspect (Estimated) R = Unreconciled C = Suspect Classification

Note:

- If you get a red error message at step 2, which states that the recalculation has failed, please refer the account and details of the problem to our support team at ask@omwealth.com.
- A message stating 'Portfolio set for revaluation' (or something similar) at the top of the page is to alert you that the account needs to be recalculated and refreshed.

LANDING PAGE

1. If you wish to see all holdings that have been in the account since inception, untick the 'Exclude Zero Holdings' box.
2. If there are more than 20 holdings they will be displayed over multiple pages. Use the page numbers to navigate between them.

CGIX VII
Capital Gains Tax management
Security & Control Policy

Start Page Clients Corporate

Client search: 100 744 Client ID Find

Current client: (100 744) 100 744

View Holdings Reports Tools

Portfolio set for revaluation

Accounts: 100 744 - CIA (100.00%)

Go to: ISIN

☐ Exclude Zero Holdings

CGT and Notional Summary 06 Apr 2015 - 05 Apr 2016

	All securities/assets	ISIN	Holding	Cost (GBP)	Indexation Allowance (GBP)	Market Value (GBP)	Notional Gain/Loss (GBP)
1	R BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	GB00B0MY6T00 (GB)	-42.0257	(56.01)	0.00	(56.01)	0.00
2	R BNY Mellon Investment Funds Newton Global Income Fund Income Units (GBP)	GB00B0MY6T00 (GB)	84897.0969	84,038.81	0.00	135,776.90	51,738.09
3	BNY Mellon Investment Funds Newton Phoenix Multi-Asset Fund (GBP) (Accumulation)	GB00B1GJ8H38 (GB)	0.0000	-	-	-	-
4	Capita Financial Managers CF Midco Balanced Income Fund Income Units	GB0021457961 (GB)	0.0000	-	-	-	-
5	Capita Financial Managers CF Midco Cautious Multi-Asset Fund Accumulation	GB000031C923 (GB)	143195.5850	266,724.33	0.00	304,190.38	37,466.05
6	Capita Financial Managers CF Midco Special Situations Port Accumulation	GB00B031C923 (GB)	0.0000	-	-	-	-
7	Capita Financial Managers Trojan Fund Institutional (Accumulation Units) (GBP)	GB00B05KY352 (GB)	107491.6549	213,633.58	0.00	270,771.48	57,137.90
8	CF Woodford Investment Fund CF Woodford Equity Income Fund Accumulation Class 'Z' GBP	GB00BLR20C88 (GB)	89588.3840	79,920.74	0.00	83,743.70	3,822.96
9	First State Investments (UK) Asia Pacific Leaders Fund Class 'A' Accumulation Units (Retail)	GB0033674214 (GB)	21570.8361	48,181.75	0.00	118,589.90	70,408.15
10	Franklin Templeton Investment Fund Sicav Templeton Global Bond Fund Class 'HT' Distribution Income Units (GBP)	LU0316402692 (GB)	0.0000	-	-	-	-
11	Insight Investment Funds Management Diversified Target Return Retail Fund Accumulation Units	GB00B054GB85 (GB)	0.0000	-	-	-	-
12	Invesco Fund Managers Perpetual High Income Fund Accumulation Units	GB0033031484 (GB)	36724.4222	233,057.82	0.00	311,074.22	78,016.40
13	JP Morgan Asset Management (Lux) Cautious Total Return Fund Class A Accumulation Units	GB00B09HGX38 (GB)	0.0000	-	-	-	-
14	JP Morgan Fund KVC Europe Small Companies Fund Class 'A' Shs. Accumulation Units (Retail)	GB0030881006 (GB)	0.0000	-	-	-	-
15	Jupiter Unit Trust Managers Ltd. Undervalued Assets Fund (Accumulation Units)	GB00003237418 (GB)	0.0000	-	-	-	-
16	M & G Investment Management Limited Global Dividend Fund Sterling Class A Accumulation	GB00B39R2L79 (GB)	55488.4926	75,734.00	0.00	119,461.18	43,727.18
17	M & G Securities Cautious Multi-Asset Fund Class 'A' Accumulation Units (GBP)	GB00B1P9ZJ26 (GB)	0.0000	-	-	-	-
18	M & G Securities Inv. Fund 'I' Global Basics Fund Shs 'X' Accumulation	GB0031952376 (GB)	0.0000	-	-	-	-
19	M & G Securities Inv. Fund Class 'Y' Recovery Fund Shs 'X' Accumulation Units	GB0031959702 (GB)	0.0000	-	-	-	-
20	M&G Investment Funds (11) M&G Episode Income Fund Accumulation Class 'J' Net GBP	GB00B4ZHRP64 (GB)	25490.8265	338,635.46	0.00	345,953.88	7,318.42

Legend: U = Suspect (Unknown), E = Suspect (Estimated), R = Unreconciled, C = Suspect Classification

CGT AND NOTIONAL SUMMARY FOR CURRENT TAX YEAR

1. Select the link for 'CGT and Notional Summary' for the current tax year.
2. An overlay will open, showing;
 - The combined **chargeable gain or loss** realised for the **current tax year** to date
 - The **notional gain or loss figure** (the additional gain or loss that would be realised if all of the holdings were sold today, based on the current fund prices).

Please ignore the other figures in this box.

3. Select the 'X' to close the overlay.

The screenshot shows the CGiX VII Capital Gains Tax management interface. The main window displays a table of holdings with columns for ISIN, Holding, Cost (GBP), Information Allowance (GBP), Market Value (GBP), and Notional Gain/Loss (GBP). An overlay window titled 'CGT and notional summary 06 Apr 2015 - 05 Apr 2016' is open, showing the following summary:

Chargeable gain/(loss): GBP261.18	B/F loss: GBP0.00
Exemption: GBP0.00	Unused B/F loss: GBP0.00
Unused Exemption: GBP0.00	Notional gain/ (loss): GBP474,005.98

The overlay also includes a legend: U = Suspect (Unknown), E = Suspect (Estimated). Red arrows in the image point to the 'CGT and Notional Summary' link in the top right (1), the overlay window (2), and the 'X' button to close the overlay (3).

MENU OF REPORTS

1. To view the reports that are available, hover over 'Reports', then 'Client specific'.
1. Click on the name of the report you wish to view to start running it. A new window will open.

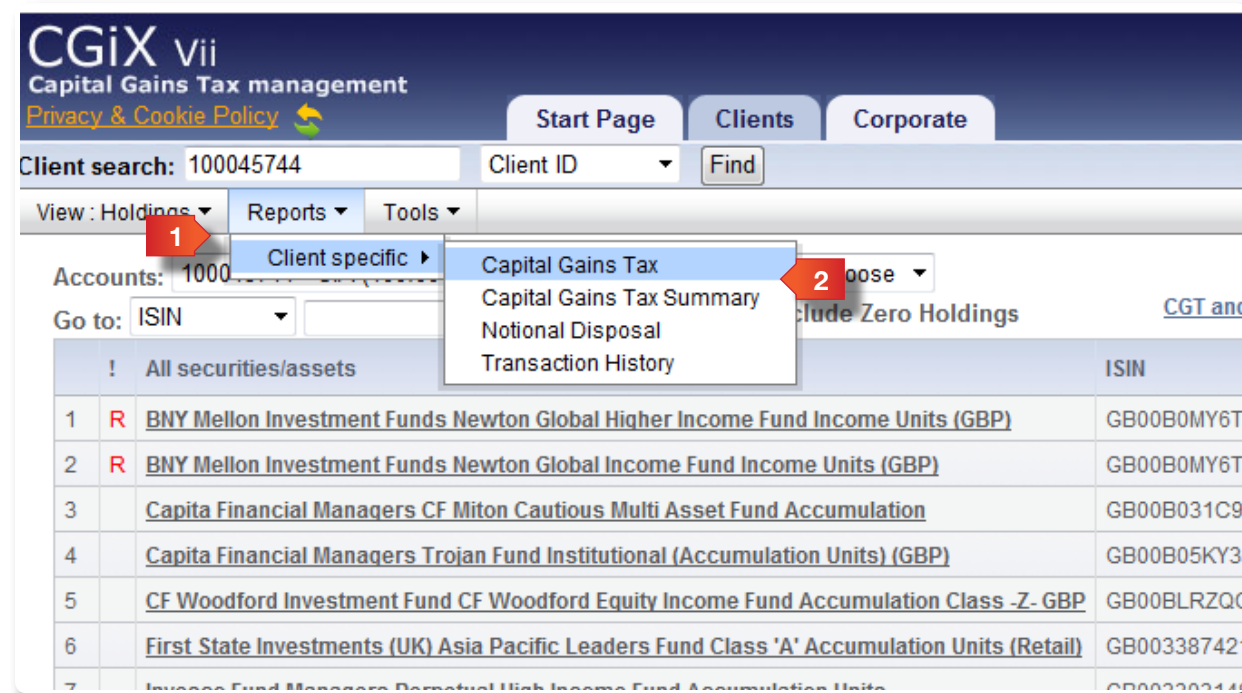
You can find explanations of these reports on the following pages of this guide:

Capital Gains Tax:
pages 9 & 10

Capital Gains Tax Summary:
page 11

Notional Disposal: page 12

Transaction History: page 13



Tip:

All reports can be exported into PDF, Word or Excel format using the disc icon at the top of the report window. You can then print or save the report.

CAPITAL GAINS TAX REPORT

This report shows each holding within the account for which there has been a disposal within the tax year selected. This could include fees, charges, disinvestments or switches.

1. Select a tax year to report on – please do not use the date fields. The default is the current tax year.
2. Select 'View report'. It will open in a new window.
3. Use the back and forward arrows to move between pages.

Tip:

This report shows you how the net chargeable gain has been calculated by showing the gain and the loss for the tax year, and subtracting one from the other to achieve the net chargeable gain.



Capital Gains Tax Report Filters

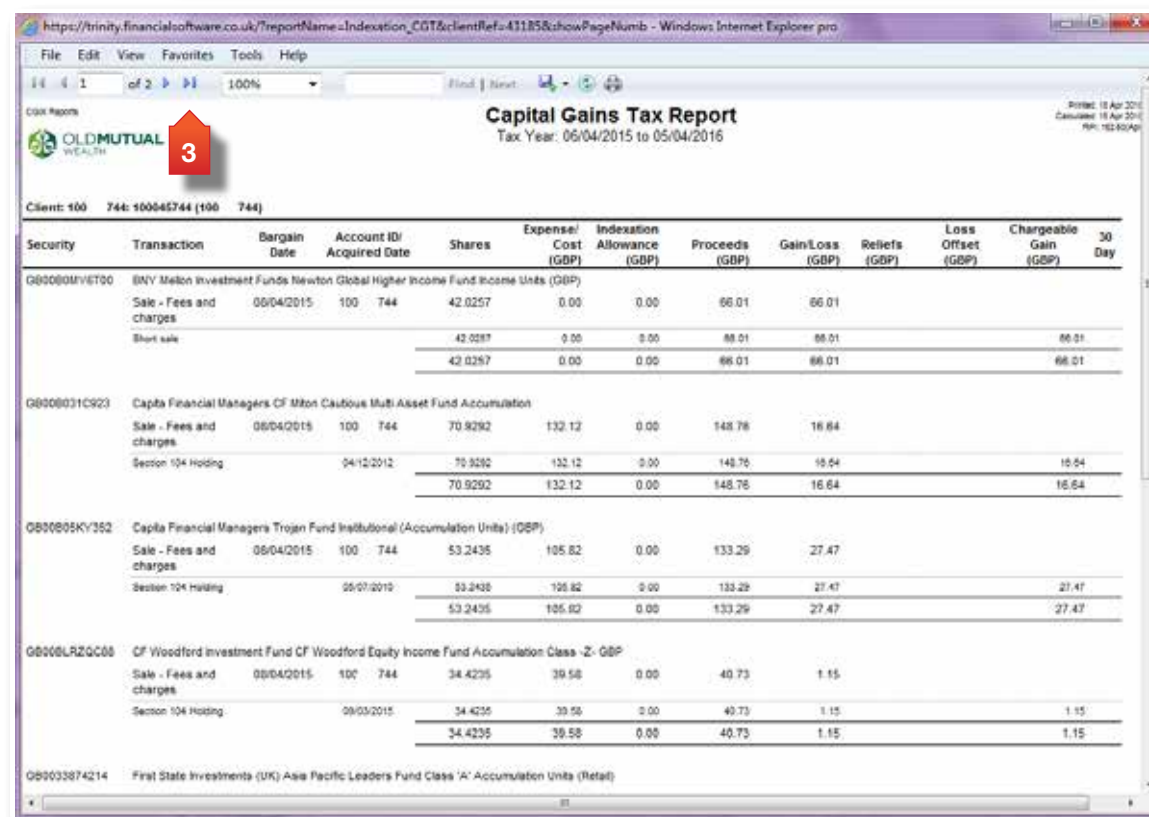
Client Tax Year: April 2015 / 2016

Start date: DD / MM / YYYY [clear](#)

End date: DD / MM / YYYY [clear](#)

Order by: Client/Security

[View report](#)



Capital Gains Tax Report
Tax Year: 06/04/2015 to 05/04/2016

Client: 100 744: 10045744 (100 744)

Security	Transaction	Bargain Date	Account ID/ Acquired Date	Shares	Expense/ Cost (GBP)	Indexation Allowance (GBP)	Proceeds (GBP)	Gain/Loss (GBP)	Reliefs (GBP)	Loss Offset (GBP)	Chargeable Gain (GBP)	30 Day
GB000M1V6T00	BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)											
	Sale - Fees and charges	06/04/2015	100 744	42.0257	0.00	0.00	66.01	66.01				
	Short sale			42.0257	0.00	0.00	66.01	66.01			66.01	
				42.0257	0.00	0.00	66.01	66.01			66.01	
GB00031C923	Capita Financial Managers CF Mton Cautious Multi Asset Fund Accumulation											
	Sale - Fees and charges	06/04/2015	100 744	70.9292	132.12	0.00	148.76	16.64				
	Section 104 Holding		04/12/2012	70.9292	132.12	0.00	148.76	16.64			16.64	
				70.9292	132.12	0.00	148.76	16.64			16.64	
GB0005KY352	Capita Financial Managers Trojan Fund Institutional (Accumulation Units) (GBP)											
	Sale - Fees and charges	06/04/2015	100 744	53.2435	105.82	0.00	133.29	27.47				
	Section 104 Holding		05/07/2010	53.2435	105.82	0.00	133.29	27.47			27.47	
				53.2435	105.82	0.00	133.29	27.47			27.47	
GB000LRZQC08	CF Woodford Investment Fund CF Woodford Equity Income Fund Accumulation Class -Z- GBP											
	Sale - Fees and charges	06/04/2015	100 744	34.4235	39.58	0.00	40.73	1.15				
	Section 104 Holding		09/03/2015	34.4235	39.58	0.00	40.73	1.15			1.15	
				34.4235	39.58	0.00	40.73	1.15			1.15	
GB0033874214	First State Investments (UK) Asia Pacific Leaders Fund Class 'A' Accumulation Units (Retail)											

CAPITAL GAINS TAX REPORT (continued)

The report shows

1. The fund details
2. Each disposal
3. The CGT rule(s) applied. If more than one, the transaction will be split to show the figures separately.
4. The date they happened
5. How many units were involved
6. The cost
7. The indexation allowance for corporate accounts only
8. The proceeds
9. The gain or loss
10. On the final page there is a summary showing the total chargeable gain/allowable loss and the total gains less the total losses.

Printed: 15 Apr 2016
Calculated: 15 Apr 2016
Ref: 162.60 AP

Client: 100 744: 100 744 (100 744)

Security	Transaction	Bargain Date	Account ID/ Acquired Date	Shares	Expense/ Cost (GBP)	Indexation Allowance (GBP)	Proceeds (GBP)	Gain/Loss (GBP)	Reliefs (GBP)	Loss Offset (GBP)	Chargeable Gain (GBP)	30 Day
GB00050VQ051	Thesis Unit Trust Management TM Darwin Multi Asset Accumulation											
	Sale - Fees and charges	08/04/2015	100 744	196.1875	200.01	0.00	258.22	58.21				
	Section 104 Holding	25/04/2012		196.1875	200.01	0.00	258.22	58.21			58.21	
				196.1875	200.01	0.00	258.22	58.21			58.21	
	10 Total Chargeable Gain							261.18				
	Total Allowable Loss							(0.00)		(0.00)		
	Allowable Previous Tax Year Loss Brought Forward									0.00		
	Total Chargeable Gain/(Allowable Loss)				622.08	0.00	1,083.26	261.18			261.18	
	Total Allowable Previous Tax Year Loss							0.00		Annual Exemption	0.00	
	Remaining Allowable Previous Tax Year Loss							0.00		Gain Liable to CGT	261.18	

Whilst Old Mutual Wealth has endeavoured to provide accurate data we cannot guarantee that the calculations are correct. Consequently they should be regarded as indicative only. Whilst we believe these reports will be of assistance, we cannot accept any liability for any errors or omissions in the computations. Accordingly, we recommend that you should consult your accountant or tax adviser.

Please note: Following HMRC's confirmation that fund rebates paid to investors are subject to income tax as annual payments, Old Mutual Wealth has added unbundled share classes (sometimes referred to as clean share classes) to the Platform. The Collective Investment Schemes (Tax Transparent Funds, Mergers and Schemes of reconstruction) Regulations 2013 which came into force on 8th June 2013 clarified that most switches between share classes of the same fund (e.g. bundled to unbundled) will not give rise to a CGT event. Qualifying switches* that meet the HMRC criteria and fund mergers are not treated as CGT events in this report. Other share class switches are treated as CGT events, are recorded as disposals and purchases in producing this report and may be inaccurate.

*We define qualifying switches as those between allowable share classes of the same funds where all the units in the old share class are disposed of and switched entirely into the new fund with no adviser remuneration taken out of the proceeds.

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Calls may be monitored and recorded for training purposes and to avoid misunderstandings.

Note:

Please ignore any columns or fields not mentioned, as the tool does not hold all of the investor and account details needed to calculate these.

CAPITAL GAINS TAX SUMMARY REPORT

This report shows the same information as the Capital Gains Tax report (see pages 9 & 10), in a summary format.

It shows each holding within the account for which there has been a disposal within the selected period. It excludes details of the CGT rules applied.

1. Select a tax year to report on – please do not use the date fields. The default is the current tax year.
2. Select 'View report'. It will open in a new window.
3. Use the back and forward arrows to move between pages.
4. The combined gain or loss is shown at the end of the report.

The image shows two screenshots from the Old Mutual Wealth Capital Gains Tax Calculator. The top screenshot shows the 'Capital Gains Tax Report Filters' dialog box with a red arrow pointing to the 'Client Tax Year' dropdown menu (labeled 1) and another red arrow pointing to the 'View report' button (labeled 2). The bottom screenshot shows the 'Capital Gains Tax Summary' report in a web browser window (labeled 3). The report displays a table of transactions for various Old Mutual funds, including details like Security, Transaction, Bargain Date, Shares, Proceeds (GBP), Unindexed Cost (GBP), Indexed Cost (GBP), and Gain/Loss (GBP). A red arrow points to the 'Chargeable Totals' row at the bottom of the table (labeled 4).

Security	Transaction	Bargain Date	Shares	Proceeds (GBP)	Unindexed Cost (GBP)	Indexed Cost (GBP)	Gain/Loss (GBP)
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	42.0257	86.01	0.00	0.00	86.01
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	42.0257	86.01	0.00	0.00	86.01
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	70.9282	148.76	132.12	132.13	16.64
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	70.9282	148.76	132.12	132.13	16.64
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	33.2435	133.29	105.62	105.62	27.67
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	33.2435	133.29	105.62	105.62	27.67
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	34.4235	40.73	39.58	39.58	1.15
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	34.4235	40.73	39.58	39.58	1.15
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	10.6838	87.02	23.86	23.86	33.16
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	10.6838	87.02	23.86	23.86	33.16
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	18.1912	151.32	115.44	115.44	35.88
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	18.1912	151.32	115.44	115.44	35.88
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	27.4833	86.13	37.51	37.51	26.62
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	27.4833	86.13	37.51	37.51	26.62
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	12.0365	169.78	167.74	167.74	2.04
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	12.0365	169.78	167.74	167.74	2.04
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	190.1675	250.22	200.81	200.81	58.21
GB00B0YET00 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)	Sale - Fees and charges	05/04/2015	190.1675	250.22	200.81	200.81	58.21
Chargeable Totals:				1,063.26	822.90	822.90	261.18

NOTIONAL DISPOSAL REPORT

This report takes the current position of the account and reports what the additional gain or loss would be if all units were sold, based on the latest fund prices available.

1. The notional gain or loss for each holding is shown.
2. The totals are shown on the final page
3. The realised gain/loss for the current tax year is displayed
4. As well as the total notional gain/loss.

Add the figures from points 3. and 4. together if you want to know the potential overall gain or loss in the current tax year, for a full encashment or total switch out.

Note:

These are only indicative figures as the actual gain or loss will depend on the fund prices applied to the disposals, if and when they are sold.

https://trinity.financialsoftware.co.uk/?reportName=NotionalDisposal&clientRef=43185&showPageNu - Windows Internet Explorer pro

File Edit View Favorites Tools Help

of 2 100% Find | Next

Printed: 15 Apr 2015 11:51
Calculated: 15 Apr 2015 09:15
RPI: 162.60 (Apr 1995)

Notional Disposal Report

Client: 100 744: 100 744 (100 744)

Security	Acquisition Date	Shares	Cost (GBP)	CGT Cost (GBP)	Indexation Allowance (GBP)	Indexed Cost (GBP)	Market Value (GBP)	Notional Gain/(Loss) (GBP)
GB00B0MY6T90 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)		(42,0257)	0.00	(66.01)	0.00	(66.01)	(66.01)	0.00
Future acquisition	08/04/2015	42,0257	(66.01)	(66.01)	0.00	(66.01)	(66.01)	0.00
GB00B0MY6T90 BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)		84,887,0809	84,038.81	84,038.81	0.00	84,038.81	135,776.90	51,738.09
Section 104 Holding	25/02/2009	84,887,0809	84,038.81	84,038.81	0.00	84,038.81	135,776.90	51,738.09
GB00B031C923 Capita Financial Managers CF Miton Cautious Multi Asset Fund Accumulation		143,195,5850	266,724.33	266,724.33	0.00	266,724.33	304,190.38	37,466.05
Section 104 Holding	04/12/2012	143,195,5850	266,724.33	266,724.33	0.00	266,724.33	304,190.38	37,466.05
GB00B05K352 Capita Financial Managers Trojan Fund Institutional (Accumulation Units) (GBP)		107,491,8549	213,833.58	213,833.58	0.00	213,833.58	270,771.48	57,137.90
Section 104 Holding	06/07/2010	107,491,8549	213,833.58	213,833.58	0.00	213,833.58	270,771.48	57,137.90
GB00BLRZQC66 CF Woodford Investment Fund CF Woodford Equity Income Fund Accumulation Class -Z- GBP		69,908,3840	79,920.74	79,920.74	0.00	79,920.74	83,743.70	3,822.96
Section 104 Holding	09/03/2015	69,908,3840	79,920.74	79,920.74	0.00	79,920.74	83,743.70	3,822.96
GB0033874214 First State Investments (UK) Asia Pacific Leaders Fund Class 'A' Accumulation Units (Retail)		21,570,0361	48,181.75	48,181.75	0.00	48,181.75	118,589.90	70,408.15
Section 104 Holding	15/06/2007	21,570,0361	48,181.75	48,181.75	0.00	48,181.75	118,589.90	70,408.15
Totals			1,743,558.84	1,743,492.84	0.00	1,743,492.84	2,217,495.81	474,005.97
Realised Gain/Loss 05/04/2015 - 05/04/2015: 261.18 Annual Exemption: 0.00 Total Allowable Previous Tax Year Loss: 0.00								

What Old Mutual Wealth has endeavoured to provide accurate data we cannot guarantee that the calculations are correct. Consequently they should be regarded as indicative only. Whilst we believe these reports will be of assistance, we cannot accept any liability for any errors or omissions in the computations. Accordingly, we recommend that you should consult your accountant or tax adviser.

TRANSACTION HISTORY REPORT

This report lists all the transactions that have happened for specific holdings or the entire account between specified dates.

1. Enter a start and end date of the time period you wish to report on. Or leave blank to view all of the transactions since the account started.
2. If you want to include or exclude a specific holding, enter its details and select 'Add'.

Transaction History Report Filters

Start date: DD / MM / YYYY [clear](#) **1**

End date: DD / MM / YYYY [clear](#)

Order by: Client/Security ▼

SEDOL ▼ Include ▼ Anywhere ▼ [Add](#) [Clear All](#) [View report](#) **2**

https://trinity.financialsoftware.co.uk/ReportName=TransactionHistory&ClientRef=43185&sortBy= - Windows Internet Explorer pro

File Edit View Favorites Tools Help

1 of 8 100% Find Next

OLD MUTUAL WEALTH

Transaction History Report
05/04/2014 - 05/04/2015

Client: 100 744 100 744

ISIN	Transaction	Security	AccountID	Bargain Date	Shares	Expense Cost (GBP)	CGT Cost (GBP)	Indexation Allowance (GBP)	Indexed Cost (GBP)	Proceeds (GBP)	Balance
GB00081V6T00(GB) BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)											
	Sale - Fees and charges	100	744	05/04/2014	(34.0726)		47.17	0.00	47.17	47.95	(34.0726)
	Purchase - Customer account credit	100	744	01/05/2014	30.2800	43.49					(3.7926)
	Sale - Fees and charges	100	744	05/05/2014	(34.0722)		49.90	0.00	49.90	48.57	(37.0648)
	Equalisation	100	744	30/05/2014	0.0000	(2.04)					(37.0648)
	Purchase - Customer account credit	100	744	31/05/2014	30.2859	44.45					(7.5589)
	Purchase - Income distribution	100	744	06/06/2014	504.4412	857.29					576.8423
	Sale - Fees and charges	100	744	09/06/2014	(34.3115)		47.96	0.00	47.96	50.51	542.5308
	Purchase - Customer account credit	100	744	01/07/2014	30.4700	44.22					573.0008
	Sale - Fees and charges	100	744	05/07/2014	(34.3122)		46.73	0.00	46.73	48.72	536.6006
	Purchase - Customer account credit	100	744	01/08/2014	30.4600	42.96					569.1406
	Sale - Fees and charges	100	744	05/08/2014	(34.3126)		49.75	0.00	49.75	47.29	534.8358
	Equalisation	100	744	29/08/2014	0.0000	(9.96)					534.8358
	Purchase - Customer account credit	100	744	30/08/2014	30.4600	44.12					565.3244
	Purchase - Income distribution	100	744	05/09/2014	1,415.7426	2,083.69					1,561.0679
	Sale - Fees and charges	100	744	05/09/2014	(34.8996)		48.78	0.00	48.78	51.91	1,948.1672
	Purchase - Customer account credit	100	744	01/10/2014	31.0078	44.95					1,977.1750
	Sale - Fees and charges	100	744	09/10/2014	(34.8994)		48.72	0.00	48.72	49.50	1,942.2796
	Purchase - Customer account credit	100	744	01/11/2014	31.0078	44.95					1,977.1750

WHAT IF TOOL

The 'What if' tool allows you to look at hypothetical situations and model the gains or losses that would result from a potential transaction, such as a switch or disposal. There is also an optimiser feature (see page 16) to model the most efficient way to realise funds from the account.

1. Hover over 'Tools', then select 'What If'.
2. A new window will open.
3. The first table is used to model disposals.
4. The table at the end shows the gain and loss totals for the tax year.
5. You can print and save the reports by selecting the 'Print' button.

Please turn to the next page for instructions of how to use this tool.

The screenshot displays the CGiX VII Capital Gains Tax management interface. The top navigation bar includes 'Start Page', 'Clients', and 'Corporate'. The 'Tools' dropdown menu is open, showing 'Calculate client' and 'What If'. A red arrow labeled '1' points to the 'What If' option. Below the menu, the 'Accounts' section shows '100 744 - CIA' and the 'Go to: ISIN' field. A red arrow labeled '2' points to the 'Calculate client' button. The main table lists securities/assets, including 'BNY Mellon Investment Funds Newton Global Higher Income Fund Income Units (GBP)' and 'Capita Financial Managers CF Miton Cautious Multi Asset Fund Accumulation'. A red arrow labeled '3' points to the 'Calculate' button in the 'What If' window. The bottom section shows the 'Tax year totals' table, which includes columns for 'Chargeable Gain', 'Allowable Loss', and 'Net'. A red arrow labeled '4' points to the 'Print' button. A red arrow labeled '5' points to the 'Calculate' button in the 'What If' window.

WHAT IF TOOL (continued)

1. Enter the number of units to dispose of next to the relevant holding in the 'Disposal' column. Double click inside the field to add the number of all units in that holding.
2. Click calculate.
3. The proceeds based on the latest fund prices and the gain/loss figures will be added to the table.
4. The 'Tax year totals' tab shows the realised gain or loss position for the account in the current year, and the current chargeable gain/loss figure.
5. The 'Notional year total tab' shows the total chargeable gain/loss and proceeds to be realised for the disposal you have modelled, plus the current realised gain/loss for the account.

Note:

The message 'Gain liable to CGT exceeds limit of £1' will appear when you calculate. Please ignore this.

Comparison

Calculate Clear Dispose All Expand All Collapse All Print Model Optimiser

	Security/Asset	SEDOL	ISIN	Holding	Exercise	Market Value	Price/Unit	Disposal	Proceeds	Gain/Loss	Chargeable Gain
	Aberdeen Investment Funds OEIC Japa0452173	GB0004521737	1181.686	£1,919.30	£2,345.88	£1.99	84.62%	1000	£1,985.20	£361.00	£361.00
	Artemis Fund Managers Global Growth IB2PLJP9	GB00082PLJP95	1065.6377	£1,914.95	£2,220.70	£2.09					
	Baillie Gifford Overseas Growth Funds 10602064	GB0006020647	275.7469	£1,275.77	£1,495.38	£5.42					
	Baillie Gifford Overseas Growth Funds 10606323	GB0006063233	592.4906	£2,464.07	£3,060.85	£5.17					
	Baillie Gifford UK & Balanced Funds ICV0594785	GB0005947857	3303.0537	£5,918.09	£6,219.65	£1.88					
	Fidelity Investment Funds American SpB89ST70	GB00089ST706	357.757	£2,993.54	£3,967.53	£11.09	100.00%	357.757	£3,967.53	£973.99	£973.99
	Henderson Global Growth Fund AccumuB66SFJ1	GB00066SFJ13	1210.4677	£1,916.29	£2,171.22	£1.79					
	Henderson Investment Funds Series 1 E3247365	GB00032473653	275.207	£3,514.39	£4,053.80	£14.73	100.00%	275.207	£4,053.80	£539.41	£539.41
	Invesco Perpetual Smaller Companies BJ04FP4	GB000BJ04FP47	619.3999	£1,300.66	£1,491.89	£2.41					
	Investec Funds Series 1 UK Alpha Fund B7LM4J0	GB000B7LM4J06	1582.5848	£2,555.08	£2,831.72	£1.79					
	J O Hambro Capital Management UK UrBDZRI10	GB000BDZRI101	2491.1159	£2,730.03	£2,877.24	£1.16	80.29%	2000	£2,310.00	£117.54	£117.54
	J O Hambro Capital Management UmbnB993PD0	IE000B993PD05	3062.8376	£3,685.83	£4,052.13	£1.32					
	Kames Capital ICVC Investment GradeB141C76	GB000B141C763	3877.6707	£6,297.97	£6,550.32	£1.69					
	Neptune Investment Funds Neptune JapB320Y81	GB000B320Y815	1003.516	£1,920.74	£2,121.43	£2.11					
	Neptune Investment Funds UK Mid Cap B909H08	GB000B909H085	2008.155	£2,559.70	£2,875.68	£1.43					
	Old Mutual Fund Managers North AmeriBHX880	GB000BHX8800	2981.0435	£3,110.55	£4,056.60	£1.36					
	Old Mutual Fund Managers UK Equity UBHX883	GB000BHX8835	2396.8326	£2,552.69	£2,760.43	£1.15					
	Old Mutual Investment Funds Series 1 LBHX8L3	GB000BHX8L33	2611.123	£2,482.98	£3,000.70	£1.15					
	Rathbone Ethical Bond Fund Accumulab77DQT1	GB000B77DQT14	3502.5092	£6,090.86	£6,233.77	£1.78					
	Royal London Unit Trust Managers CorrB6X7OT4	GB000B6X7OT43	5234.9137	£5,819.16	£6,219.08	£1.19					
	Security/Asset	SEDOL	ISIN	Price	Shares	Expenditure					
	Aberdeen Investment Funds OEIC Japa0452173	GB0004521737		£1.99							
	Artemis Fund Managers Global Growth IB2PLJP9	GB00082PLJP95		£2.09							
	Baillie Gifford Overseas Growth Funds 10602064	GB0006020647		£5.42							
	Baillie Gifford Overseas Growth Funds 10606323	GB0006063233		£5.17							
	Baillie Gifford UK & Balanced Funds ICV0594785	GB0005947857		£1.88							
	Fidelity Investment Funds American SpB89ST70	GB00089ST706		£11.09							
	Henderson Global Growth Fund AccumuB66SFJ1	GB00066SFJ13		£1.79							
Tax year totals		Notional year totals		Warnings							
		Loss Offset		Net							
Chargeable Gain	£1,991.94		£0.00		£1,991.94						
Allowable Loss	£0.00		£0.00		£0.00						
B/F Loss	£0.00		£0.00		£0.00	Unused Losses					
						Chargeable Gain/Loss	£1,991.94				
						Exempt Amount	£0.00				
						Gain liable for CGT	£1,991.94				
						Proceeds to be realised	£12,316.53				

WHAT IF TOOL: OPTIMISER FUNCTION

The Optimiser function within the 'What If' tool enables you to set an objective type and priority to calculate the most efficient way of achieving a set target, for example, a target figure for proceeds or net chargeable gain.

1. In the What If tool, select the 'Optimiser' button.
2. Choose your objective type and priority using the radio buttons.
3. Enter the amount you are targeting.
4. You can tick or untick the box to allow losses and include multiple holdings.
5. If there are any holdings you do not want to include in the calculation, untick the box next to their name.
6. Click 'apply'.
7. The table of holdings will update with the results.
8. The Notional year totals tab will update to show the proceeds to be realised and the total chargeable gain/loss, as well as the current realised gain/loss figure for the account.

The screenshot shows the 'Notional' tab of the Capital Gains Calculator. The 'Optimiser' button is highlighted with a red circle and the number 1. Below the button, the 'Objective type' and 'Priority' sections are visible, with 'Net chargeable gain' selected and 'Least % of holding' chosen as the priority. The 'Target value' is set to 1700. The 'Allow losses' and 'Multiple holdings' checkboxes are both checked. The 'apply' button is highlighted with a red circle and the number 6. The table of holdings is updated with the results, showing columns for Security/Asset, SEDOL, ISIN, Holding, Expenditure, Market Value, Proceeds, Disposal, Proceeds/Gain/Loss, and Chargeable Gain. The 'Notional year totals' section at the bottom shows the 'Chargeable Gain' as £1,700.25 and the 'Proceeds to be realised' as £6,966.32.

Security/Asset	SEDOL	ISIN	Holding	Expenditure	Market Value	Proceeds	Disposal	Proceeds/Gain/Loss	Chargeable Gain
BNY Mellon Investment Funds Newton	GB0MY6T0	GB00B0MY6T00	84845.0612	£83,997.20	£132,069.82	£1.56			
Capita Financial Managers CF Miton Cai	GB031C92	GB00B031C923	143195.585	£266,724.33	£296,901.73	£2.07			
Capita Financial Managers Trojan Fund	GB05KY35	GB00B05KY352	107491.6549	£213,633.50	£267,793.96	£2.49			
CF Woodford Investment Fund CF Wood	GB00BLRZQC80	GB00BLRZQC80	69508.304	£79,920.74	£81,345.66	£1.17			
First State Investments (UK) Asia Pacific	GB0033874214	GB0033874214	21570.0361	£48,101.75	£111,624.94	£5.10			
Invesco Fund Managers Perpetual High	GB0033031404	GB0033031404	36724.4222	£233,057.82	£302,392.56	£8.23			
M & G Investment Management Limited	GB00B39R2L79	GB00B39R2L79	55488.4926	£75,734.00	£117,302.67	£2.11			
M&G Investment Funds (11) M&G Episo	GB00B4QHRP64	GB00B4QHRP64	25490.8285	£338,978.39	£338,270.94	£13.27			
Thesis Unit Trust Management TM Darw	GB00B60VQ061	GB00B60VQ061	395923.2106	£405,501.70	£515,056.50	£1.30	1.35%	5355	£6,966.32

Security/Asset	SEDOL	ISIN	Price	Shares	Expenditure
BNY Mellon Investment Funds Newton	GB0MY6T0	GB00B0MY6T00	£1.56		
Capita Financial Managers CF Miton Cai	GB031C92	GB00B031C923	£2.07		
Capita Financial Managers Trojan Fund	GB05KY35	GB00B05KY352	£2.49		
CF Woodford Investment Fund CF Wood	GB00BLRZQC80	GB00BLRZQC80	£1.17		
First State Investments (UK) Asia Pacific	GB0033874214	GB0033874214	£5.10		
Invesco Fund Managers Perpetual High	GB0033031404	GB0033031404	£8.23		
M & G Investment Management Limited	GB00B39R2L79	GB00B39R2L79	£2.11		

Optimiser

Objective type: ☐ Proceeds ☒ Net chargeable gain ☐ Net chargeable gain after exemption

Priority: ☐ Most proceeds ☒ Least % of holding ☐ Recent acquisitions

Target value: 1700

Earliest acquisition:

Minimum value to retain: 0

Allow losses: ☒ Multiple holdings: ☒

apply

Tax year totals	Notional year totals			Warnings	
		Loss Offset		Net	
Chargeable Gain	£1,700.25	£0.00	£1,700.25		Chargeable Gain/Loss £1,700.25
Allowable Loss	£0.00	£0.00	£0.00		Unused Losses £0.00
B/F Loss	£0.00	£0.00	£0.00		Gain liable for CGT £1,700.25
					Proceeds to be realised £6,966.32

WARNINGS: UNRECONCILED HOLDING

You may see some warning markers or 'flags' shown next to some holdings on the landing page. Here is an explanation of what they mean and how to fix them if applicable.

R = The most common flag, for unreconciled holdings. There is a discrepancy between our platform and the Capital Gains Tool, usually because there has been a new transaction in the preceding day(s) which has not yet been taken into account in the tools' calculations.

This can usually be cleared by calculating and refreshing the account using the method on page 5.

The screenshot shows the CGiX VII Capital Gains Tax management interface. At the top, there's a navigation bar with 'Start Page', 'Clients', and 'Corporate' tabs. Below this is a search bar with 'Client search: 100 865' and a 'Find' button. A dropdown menu shows 'Client ID'. Below the search bar are tabs for 'View: Holdings', 'Reports', and 'Tools'. The main content area is titled 'Portfolio set for revaluation'. It includes a dropdown for 'Accounts: 100 865 - CIA (100.00%)' and an 'Add new...' button. There's a 'Go to:' dropdown set to 'ISIN' and a 'Go' button. A checkbox 'Exclude Zero Holdings' is checked. A link 'CGT and !' is visible. Below this is a table of holdings:

	!	All securities/assets
1	U	AXA Framlington Unit Management Health Z ACC
2	U	AXA Framlington Unit Management UK Select Opportunities ZI Accumulation
3	U	Blackrock Asset Management UK Ltd. Gold And General Fund Class 'D' Accumulation
4	U	BlackRock UK Special Situations Fund Accumulation Units
5	U	BNY Mellon Fund Managers Newton Asian Income Institutional W Net Accumulation
6	U	First State Investments (UK) Asia Pacific Leaders Fund Class 'B' Accumulation Units (Institutional) (NAV)
7	U	Invesco Perpetual Smaller Companies and Markets Investment Series ICVC Emerging Countries Fund Accumulation Shs Class -Y- GBP
8	UR	Invesco Perpetual UK Investment Series ICVC UK Aggressive Fund Accumulation Class -Y- GBP
9	UR	Invesco Perpetual UK Investment Series UK Aggressive Fund Accumulation Class -Z- GBP
10	UR	JP Morgan Fund ICVC Natural Resources Fund Accumulation Shares Class -C- Net GBP
11	UR	JP Morgan Fund ICVC Natural Resources Fund Class 'A' Accumulation Units (Retail)
12	U	Jupiter Unit Trust Managers Ltd. European Institutional Accumulation
13	U	River & Mercantile Funds ICVC UK Equity Smaller Companies Fund (Shs Class -B- GBP)

Legend: U = Suspect (Unknown) E = Suspect (Estimated) R = Unreconciled C = Suspect Classification

WARNING: UPDATE TAKE ON COSTS

U = Suspect holding (unknown), may show for a Collective Investment Account that has had units re-registered into it, corrective work or any form of unit adjustment carried out (such as for transfer of ownership). The tool does not know the take-on cost of those units. You can update these on the tool.

1. Click on the name of the fund that has the '**U**' next to it.
2. Click on the date of the take on cost that has the '**U**' next to it.

Continued on next page.

NOTE:

This warning may display for accounts that were migrated from Skandia MultiFUNDS in 2009. If the account has been 'migrated' or has had corrective work or a unit adjustment carried out, please contact our Customer Contact Centre on 0808 171 2626 or ask@omwealth.com and we can supply you with the take on figures to enter into the tool.

CGiX Vii
Capital Gains Tax management
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Start Page Clients Corporate

Client search: 100 865 Client ID Find

View: Holdings Reports Tools

Accounts: 100 865 - CIA (100.00%) Add new... Please choose

Go to: ISIN Go ☒ Exclude Zero Holdings [CGT an](#)

!	All securities/assets
1	U AXA Framlington Unit Management Health Z ACC
2	U AXA Framlington Unit Management UK Select Opportunities ZI Accumulation
3	U Blackrock Asset Management UK Ltd. Gold And General Fund Class 'D' Accumulation

Transactions

Asset: (GB00B6VWZJX05) - AXA Framlington Unit Management Health Z ACC

Add new... Please choose

!	Date	Transaction Type	Shares	Expense	Proceeds	Indexation
1	31 Dec 2014 00:00	Equalisation retention out	0.0000	GBP2.09	GBP2.09	GBP0.00
2	31 Dec 2014 00:00	Equalisation retention in	0.0000	GBP2.09	GBP0.00	GBP0.00
3	31 Dec 2014 00:00	Income retention (group 2)	0.0000	GBP6.92	GBP0.00	GBP0.00
4	U 05 Sep 2014 10:49	Take on - Reregistration in	4003.2800	GBP6,689.48	-	GBP0.00

UPDATE TAKE ON COSTS

(continued)

3. Select the Pooling date.
4. Enter the take on cost into the Expense field.
5. Enter the take on cost into the Average Expense field.
6. Amend the registered date to the original date of purchase.
7. Change the Suspect Marker to 'None' if the cost you have entered is the correct figure, or 'E' if you have entered an estimated figure.
8. Select 'Save' for both boxes, then close the window using the 'x'.

Calculate and refresh the data using the procedure shown on page 5.

Modify account event

Security: AXA Framlington Unit Management Health Z ACCchange

Event: Take on - Reregistration in

Date: 05 / 09 / 2014 10 : 49 [clear](#)

IMS Ref: 100378865FRHELH201409050000006

Narrative:

[Save](#) [Delete](#)

[First](#) [Previous](#) [Next](#) [Last](#)

Pooling date	Shares	Expense	Indexation
1 05-Sep-2014	4003.28	6689.48	0

[Add Pool](#)

Account Event Pool

Pooling date: 05 / 09 / 2014 [clear](#)

Shares: 4003.2800

Expense: 6689.48

Index date: 01 / 09 / 2014 [clear](#)

Indexation: 0

Average Expense: 6689.48

Registered date: 05 / 09 / 2014

Suspect Marker: Unknown cost

Gain Held Over:

Rebase:

Rebase Date: 31/03/1982

[Save](#) [Delete](#)

1

If you require any further training or assistance with the tool, please contact your E-Business Specialist or Old Mutual Wealth consultant, or call our Customer Contact Centre on **0808 171 2626**.

www.oldmutualwealth.co.uk

Calls may be monitored and recorded for training purposes and to avoid misunderstandings.

Old Mutual Wealth is the trading name of Old Mutual Wealth Limited which provides an Individual Savings Account (ISA) and Collective Investment Account (CIA) and Old Mutual Wealth Life & Pensions Limited which provides a Collective Retirement Account (CRA) and Collective Investment Bond (CIB).

Old Mutual Wealth Life Assurance Limited, Old Mutual Wealth Limited and Old Mutual Wealth Life & Pensions Limited are registered in England & Wales under numbers 1363932, 1680071 and 4163431 respectively. Registered Office at Old Mutual House, Portland Terrace, Southampton SO14 7EJ, United Kingdom.

Old Mutual Wealth Life Assurance Limited and Old Mutual Wealth Life & Pensions Limited are authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Their Financial Services register numbers are 110462 and 207977 respectively. Old Mutual Wealth Limited is authorised and regulated by the Financial Conduct Authority with register number 165359. VAT number for all above companies is 386 1301 59.

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